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ABSTRACT

Based on enrollment and cost data supplied by each of the 51 Illinois public community colleges under a uniform accounting system, this report graphically and textually analyzes instructional costs per student credit hour generated during fiscal year (FY) 1979. The analysis, which compares cost areas by state, district, and institutional averages, includes an examination of: (1) full, net, and total instructional unit costs; (2) net instructional costs for salaries, departments, maintenance, and rentals; (3) unit costs by cost area categories, such as department head compensation, clerical salaries, and contractual services; (4) unit costs for educational support services; (5) unit costs per instructional program; and (6) unit costs for individual subject areas within academic programs. Major findings reveal that the average net instructional cost per student semester hour rose from $52.83 in FY 1977 to $57.31 in FY 1978. Instructional salaries made up the largest segment ($25.28) of the 1978 cost figure, followed by educational support services ($18.29), operations and maintenance ($7.96), equipment costs ($0.61), and building rental costs ($0.46). Programs in health technology, natural science, industrial technology, and general academic areas generated the largest curricular unit costs. The report appendix includes a classified outline of instructional programs and provides the materials used in the cost study. (JP)

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UNIT COSTS ANALYSIS
IN THE
PUBLIC COMMUNITY COLLEGES OF ILLINOIS
1977-1978 (FY 1978)

VOLUME VII

MAY 1979

Illinois Community College Board
518 Iles Park Place
Springfield, Illinois 62718

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HIGHLIGHTS OF THE FY 1978 COMMUNITY COLLEGE UNIT COST ANALYSIS

1. The state average net instructional cost per semester credit hour of instruction in the 51 public community colleges of Illinois during FY 1978 was $57.31 (including State Community College of East St. Louis, which was not included in last year's cost study). The state average without SCC was $56.97, which was an increase of $4.14 (7.8%) from the FY 1977 cost of $52.83. (See pages 15 and 16 for a detailed report by college.)

2. An analysis of the state average unit cost of instruction in the community colleges from FY 1971 through FY 1978 shows that the unit cost in FY 1978 of $57.31 was 17.3% higher than the FY 1971 unit cost of $48.85. When controlling for inflation by using FY 1971 constant dollar values, the unit cost in FY 1978 was equal to $35.80 in FY 1971 constant dollars and, hence, was 26.71% less than in FY 1971. (See page 17 for details.)

3. The state averages of the three types of unit cost measures used in the ICCB Unit Cost Analysis for FY 1978 were $57.31 for net instructional cost, $59.02 for full instructional cost, and $62.00 for total institutional cost. (See pages 3, 4, and 5 for details.)

4. The state average net instructional cost of $57.31 consisted of the following costs: instructional salaries = $25.28, direct departmental costs = $4.71, equipment costs = $0.61, educational support services = $18.29, operation and maintenance = $7.96, and building rental costs = $0.46. (See pages 6-9 for details.)

5. The state average costs per semester credit hour for educational support services in the public community colleges of Illinois during FY 1978 were as follows: academic administration and planning = $3.10, learning resources = $2.44, student services = $4.29, data processing = $1.58, general administration = $3.19, auxiliary services = $0.24, and general institutional = $3.45. (See pages 10 and 11 for a detailed report by college.)

6. The FY 1978 community college cost study analyzed unit costs by the eight instructional program areas which are utilized for state funding purposes. The differential funding for these eight categories is based on the differential unit costs. These state average unit costs, without State Community College of East St. Louis, for each of these areas were: General Academic and Baccalaureate = $59.80; Business & Public Services Tech. = $54.93; Data Processing & Commerce Tech. = $62.39; Natural Science & Industrial Tech. = $68.52; Health Tech. = $86.61; Review Vocational Skills = $49.57; Remedial Developmental = $40.30; General Studies = $44.46; All Instructional Areas = $56.97 (See pages 12 - 14 for a detailed report by college in both 5 and 8 categories.)

7. The FY 1978 cost study also analyzed unit costs by the major instructional subfunctions as coded by the nationwide Program Classification Structure (PCS) codes. This analysis showed the following state average net instructional costs per semester credit hour: 1.1 Baccalaureate = $60.31, 1.2 Occupational = $64.11, 1.4 Remedial Developmental = $40.76, 1.5 General Studies = $44.56, 1.6 Review of Vocational Skills = $49.62. (See pages 19 and 20 for details.)

BASIC UNIT COST DEFINITIONS

ALLOCATED COSTS: These are indirect costs which cannot be assigned to a particular instructional area by the college and, hence, must be prorated to each of the instructional areas by the Unit Cost Program. Examples of allocated costs are building rental and general administration.

CREDIT HOUR: This is the basic output measure used in the Unit Cost Study. It is defined to be one student taking one semester credit hour of course work. Colleges using the quarter system convert quarter credit hours to semester credit hours by using a factor of two-thirds.

DIRECT COSTS: These are costs which are directly assigned to each instructional area by the college. These costs include instructional salary and cost of supplies and other materials used in that area.

DISCIPLINE AREA: This is an instructional category which is identified by a two-digit HEGIS coding. For example, a HEGIS Code of 1700 identifies the mathematics discipline area.

EDUCATIONAL SUPPORT SERVICES COSTS: These are costs for educational services such as the library, student services, and data processing which are reported in the Unit Cost Study as indirect costs and are allocated to the various instructional areas by the Unit Cost Study Program.

FUNCTION: In the Unit Cost Study, the basic functions of a community college are divided into instruction, organized research, and public service. A unit cost is calculated for each of these basic functions.

HEGIS: This is a coding system utilized nationally for the Higher Education General Information Survey which identifies sources by instructional discipline and subject areas.

INDIRECT COSTS: These are costs which cannot be directly assigned to a particular instructional area by the college and are reported in total amount and then allocated by the Unit Cost Study Program. Examples of indirect costs are: student services, operation/maintenance, and general administration.

SUBFUNCTION: In the Unit Cost Study, a subfunction refers to a subcategory of the instructional function. The subfunctions are: baccalaureate, occupational, remedial/developmental, general studies, and review of vocational skills.

SUBJECT AREA: This is a classification of courses based on the four-digit HEGIS coding. For example, a HEGIS Code of 1702 identifies statistics within the mathematics discipline.

UNIT COST: In the cost study, the term "unit cost" is used to mean the cost in dollars per student semester credit hour of instruction within a given function, subfunction or discipline area or for a given cost category.

PREFACE

This report consists of an analysis of the Illinois Public Community College Unit Cost Study for FY 1978. The Illinois public community colleges have been engaged in a uniform statewide Unit Cost Study since 1969. This cost study is uniform from college to college primarily because all community colleges use the ICCB Uniform Accounting Manual and the cost study procedures in the ICCB Unit Cost Manual. The data submitted by the colleges are end-of-year financial data and mid-term (apportionment) enrollments which can be verified by ICCB apportionment claim printouts. The Unit Cost Study is processed by computer programs and consists of 25 separate reports. The parts of the Unit Cost Study which pertained to the detailed aspects of the various cost areas of each community college (Unit Cost Study Reports 1, 2, 3, 5, and 6) were distributed to each of the colleges earlier this year and are not included in this analysis. The unit cost data in this report provide an analysis of each of the cost areas and instructional disciplines by state averages, by community college districts, and by community colleges.

The organization of this report into sections is an attempt to present the material in a logical order and caused some of the parts of the Unit Cost Study to be presented in a different sequence from the computer program that generated the reports. An attempt was made to provide a brief explanation of each of the various printouts.

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INTRODUCTION

The Unit Cost Study is an annual project involving the direct participation of all public community colleges in Illinois. Each college provides basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with apportionment claims and financial reports and then compile the various reports of the Unit Cost Study via computer programs.

The Unit Cost Study provides the Illinois Board of Higher Education and the Illinois Community College Board with information necessary to carry out the planning and advisory functions and serves the individual community colleges as a tool in local planning, evaluation, and management. The Study also provides basic cost information for determining the credit hour rates which are the basis for state financial support to public community colleges in Illinois. In addition, the Unit Cost Study is an accountability report to the citizens of Illinois as well as the citizens of each public community college district.

Every effort was made in the design of the Unit Cost Study to reflect comparability among the colleges. The effective implementation of the Uniform Accounting Manual by the colleges establishes reasonable continuity within classifications. In addition, the ICCB developed a Unit Cost Study Manual which explains the detailed procedures to be followed in conducting the Cost Study. Detailed descriptions and definitions of the basic functions and costs used in the ICCB Unit Cost Study Manual are contained in Appendix C, pages 70 through 77. Nevertheless, caution must be exercised in making direct comparisons between colleges. Environmental characteristics and variances among the public community colleges are very great and must be taken into consideration. Examples of some of these factors which contribute to higher unit costs are higher faculty salaries, high proportion of vocational curricula, and lower enrollments.

The Unit Cost Study makes use of basic enrollment and cost data supplied by each college for each instructional area offered. These data include mid-term enrollment, course credit in semester hours and direct cost for instruction and other departmental costs such as contractual services, supplies, travel, and capital outlay. These data are furnished by each community college on 80 column punch cards. (See Appendix C for punch card formats used to obtain the basic unit cost data from the colleges.)

The indirect costs are also reported by each college on punch cards in total dollar amounts. (See Appendix D for formats and instructions used to obtain data about indirect costs.) The Unit Cost Study computer program then allocates these indirect costs to each function on the basis of FTE personnel and to each instructional area on the basis of the proportion of student credit hours generated in the given instructional area to the total student credit hours generated by the college.

The Unit Cost Study for the Illinois public universities has several significant differences from the Unit Cost Study used in the Illinois public community colleges which make comparisons between unit costs at the public universities and community colleges difficult and often invalid. The public universities use "10th-day" enrollments in their Unit Cost Study which are higher (thereby making the unit costs lower) than the mid-term enrollments used by the community colleges. It is estimated that "10th-day" enrollments in the community colleges would be from 4% to 7% more than "mid-term" enrollments. This additional (10th-day) enrollment would reduce the unit costs per student credit hour by almost the same percentage. Several other differences exist in the allocations, definitions, and unit cost procedures. For example, only state appropriated funds are used in the cost study at the universities and the procedure of allocating costs between the lower division and upper division courses at

the universities introduces some gross inequities for comparison of costs at the lower division level. In addition, the community colleges and the public universities have significantly different missions and serve a significantly different student clientele. Hence, a direct comparison of unit costs between the community colleges and the public universities would tend to be inaccurate because of the many limitations and the number of differences which would have to be taken into account.

UNIT COSTS SHOWING FULL INSTRUCTIONAL COST AND TOTAL INSTITUTIONAL COST BY DISTRICT

The most common measure of unit cost used in this report is Net Instructional Cost. This is the measure used in the state funding formula as well as for most comparative analyses. However, two other important unit cost measures are calculated in the cost study. These two measures are Full Instructional Cost and Total Institutional Cost.

Table 2 on page 5 shows these costs in addition to net instructional cost for each community college district. The columns to the right of Net Instructional Cost show other local costs which include the chargeback costs for sending students to other community colleges, other external costs which are costs covered by federal grants such as the 80% cost of workstudy students, and building depreciation costs. These three costs added to Net Instructional Costs generate Full Instructional Cost. Full Instructional Cost represents the total cost for the function of instruction within each district. In addition to the function of instruction, community colleges have two other major functions, those being public service and organized research. It must be pointed out that organized research is generally a very minor function in the community colleges. However, public service is generally a very major function. The unit costs for each of these two functions are shown. The Total Institutional Costs in the last column represents the sum of the Full Instructional Costs, organized research costs and the public service

costs. Although these costs are shown per student semester credit hour, it must be noted that organized research and public service functions do not produce any student credit hours. The unit "student credit hour" is an output measure of instruction used in this report and is defined as one student taking one semester* credit of coursework.

Table 1

**COMPARISON OF THE AVERAGE STATEWIDE COMMUNITY COLLEGE COSTS PER STUDENT CREDIT HOUR BY TYPE OF COST AND FUNCTION (FY 1978)

Type of Cost	Statewide Average Cost Per Student Credit Hour-All Community Colleges	Percent Of Total All Colleges	Statewide Average Cost Per Student Credit Hour Without SCC	Percent Of Total Without SCC
NET INSTRUCTIONAL COST	$57.31	92.44%	$56.97	92.39%
Other Local (chargeback)	0.41	.66	0.40	.65
Other External (federal share workstudy)	0.64	1.03	0.64	1.04
Building Depreciation	0.66	1.06	0.67	1.09
FULL INSTRUCTIONAL COST	$59.02	95.19	$58.68	95.17
Organized Research	0.05	.08	0.05	.08
Public Service	2.93	4.73	2.93	4.75
TOTAL INSTITUTIONAL COST	$62.00	100.00%	$61.66	100.00%

*Colleges on the quarter system convert quarter hours to semester hours by using a factor of 2/3.

**State average unit costs are shown with and without State Community College of East St. Louis (SCC) because SCC is not funded by credit hour rates, and hence, the unit cost data used to calculate credit hour rates for the state does not include SCC.

PAGE 5 WAS DELETED DUE TO IRREPRODUCIBILITY.

IT CONTAINED TABLE 2

NET INSTRUCTIONAL COST PER STUDENT CREDIT HOUR

Net Instructional Cost includes direct salary costs, direct departmental costs, other allocated costs, operation and maintenance costs, and building rental cost. Other allocated costs consist of various indirect costs which are prorated by the computer program and include learning resources, student services, data processing, general administration, general institutional services, indirect equipment and academic administration. Table 4, following, and Tables 4a-h, on pages 56 to 63, show the unit cost for each public community college in Illinois in total and by eight funding categories.

The function of instruction includes all the instructional program areas from baccalaureate through general studies. In comparing the costs of the individual community colleges, one must keep in mind that occupational programs generally cost more than baccalaureate or general studies programs, hence, a college which has a large proportion of occupational programs would be expected to have higher overall unit costs for that reason alone. Table 3 below shows a state summary of this analysis.

Table 3

SUMMARY OF FY 1978 NET INSTRUCTIONAL COST PER STUDENT SEMESTER CREDIT HOUR BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Cost Category	State Average Cost** Per Credit Hour	Percent of Net Instructional Cost	Lowest District Cost Per Credit Hour	Highest District Cost Per Credit Hour
Direct Instructional Salary	$25.28	44.12%	$21.06*	$39.39
Direct Departmental Costs	4.71	8.22	1.00	11.66*
Direct Equipment Costs	0.61	1.06	0.00	3.13
Other Allocated Costs	18.29	31.91	12.84	47.95
Operation & Maintenance	7.96	13.89	3.98	17.96
Building Rental	0.46	.80	0.00	5.93
NET INSTRUCTIONAL COSTS	$57.31	100.00%	$38.88	$126.02

*Excludes John Wood Community College because it contracts with other colleges for all its instruction.
**Includes SCC

Table

Illinois Community College Board

FY 1978 TOTAL NET INSTRUCTIONAL UNIT COST SHOWN IN THE ICCB MIS DATA FOR EACH PUBLIC COMMUNITY COLLEGE IN ILLINOIS

PCS MIS18	District Name/Campus	Student Credit Hours	Direct Salary	Direct Department Costs	Equipment Costs	Allocated Less O & M	Operation And Maintenance	Building Rental	Net Instruction
50101	Kankakee	43,973	$23.09	$ 7.23	$1.56	$20.51	$10.72	$0.00	$63.11
50201	DuPage	240,408	25.93	6.87	0.88	20.56	9.59	0.22	64.05
50300	Black Hawk-District	143,835	21.06	11.66	1.02	15.69	6.86	0.00	56.30
50301	Black Hawk-Quad Cities	123,160	20.95	12.46	0.83	15.12	7.04	0.00	56.40
50302	Black Hawk-East	20,675	21.76	6.90	2.12	19.08	5.86	0.00	55.73
50401	Triton	241,593	27.37	5.09	0.40	22.65	8.87	0.00	64.38
50501	Parkland	104,163	32.72	3.82	0.95	17.78	8.35	0.02	63.65
50601	Sauk Valley	53,085	24.14	5.57	0.16	18.48	10.07	0.00	58.42
50701	Danville	60,189	25.74	4.61	1.62	19.05	10.00	0.00	61.01
50800	Chicago-District	1,616,472	23.97	2.58	0.06	16.78	6.10	0.48	49.97
50801	Kennedy-King	191,957	30.80	1.22	0.02	11.82	11.10	0.04	54.99
50802	Loop	122,556	34.61	1.84	0.08	16.83	4.67	0.01	58.03
50803	Malcom X	121,099	29.65	1.05	0.03	17.80	15.34	0.00	63.87
50804	Harry S. Truman	110,777	31.02	1.17	0.08	15.63	16.67	0.13	64.70
50805	Olive-Harvey	104,301	33.05	1.32	0.02	22.10	9.07	0.03	65.59
50806	Richard J. Daley	87,576	35.55	0.92	0.04	17.13	9.75	0.11	63.49
50807	Wilbur Wright	136,950	36.72	2.33	0.10	14.43	4.98	0.14	58.70
50808	Urban Skills Institute	651,228	10.98	3.46	0.08	18.02	1.35	1.01	34.91
50809	City-Wide College	90,028	31.37	7.28	0.06	15.48	0.94	0.77	55.91
50901	Elgin	74,697	31.62	2.79	0.49	16.47	5.45	0.53	57.34
51001	Thornton	125,149	29.32	1.87	0.56	20.11	10.39	1.38	63.63
51101	Rock Valley	101,842	26.32	3.86	0.76	15.74	8.82	0.35	55.84
51201	Wm. Rainey Harper	207,987	24.35	5.56	0.26	19.61	11.08	0.53	61.58
51301	Illinois Valley	62,450	29.19	4.47	0.00	15.63	10.86	0.00	60.15
51401	Illinois Central	154,339	28.35	7.71	0.66	23.18	13.57	0.00	73.47
51501	Prairie State	88,644	29.66	1.34	0.68	18.80	10.90	0.06	61.44
51601	Waubonsee	64,350	27.56	1.00	0.89	24.07	8.62	0.00	62.14
51701	Lake Land	72,837	23.92	8.94	1.17	16.36	7.91	0.00	58.31
51801	Carl Sandburg	43,637	25.03	6.02	2.15	22.89	13.09	0.98	70.15
51901	Highland	37,327	26.74	5.67	0.50	20.65	8.81	0.24	62.60
52001	Kankakee	48,341	21.65	6.40	0.76	20.91	9.95	0.16	59.73
52101	Rend Lake	45,612	29.39	2.05	2.71	19.54	11.30	0.14	65.13
52201	Belleville	150,682	24.33	7.47	0.37	13.75	5.92	1.47	53.52
52301	Kishwaukee	46,559	26.71	5.65	3.13	16.02	9.41	0.00	60.93
52401	Moraine Valley	155,550	23.34	1.17	1.88	20.08	8.95	0.00	55.43
52501	Joliet	163,693	24.80	5.92	0.48	13.56	8.74	0.00	53.50
52601	Lincoln Land	89,264	29.04	4.04	1.08	21.98	10.60	0.30	67.03
52701	Morton	51,769	31.17	5.66	0.55	18.52	10.34	0.16	66.39
52801	McHenry	44,147	22.04	5.06	0.00	24.37	7.42	0.41	59.29
52900	Illinois Eastern-District	153,142	22.55	3.13	0.41	12.84	5.21	0.00	44.14
52901	Lincoln Trail	32,440	22.23	2.74	0.48	13.96	5.88	0.00	45.29
52902	Olney Central	38,812	24.52	2.76	0.17	13.54	5.85	0.00	46.85
52903	Wabash Valley	57,434	21.95	3.29	0.66	12.45	6.12	0.00	44.48
52904	Frontier	24,456	21.24	3.87	0.13	11.17	1.15	0.00	37.56
53001	John A. Logan	47,507	26.06	3.40	0.14	18.78	10.00	0.00	58.37
53101	Shawnee	36,052	22.37	2.50	0.18	20.31	5.92	0.00	52.28
53201	Lake County	132,957	27.58	6.22	1.72	19.66	6.78	0.00	61.94
53301	Southeastern	44,803	23.80	4.39	2.14	15.17	6.55	0.00	52.06
53401	Spoon River	26,400	30.10	4.60	0.10	33.56	17.96	0.22	86.54
53501	Oakton	117,838	25.11	6.95	1.47	14.14	3.98	2.65	54.30
53601	Lewis & Clark	75,324	23.19	8.31	1.05	19.38	9.70	0.16	61.79
53701	Richland	31,944	21.48	10.40	1.33	29.82	5.53	7.58	76.21
53901	John Wood	39,825	4.72	35.21	0.91	12.98	0.00	1.08	54.90
	Total State Without SCC	5,040,313	$25.19	$ 4.70	$0.61	$18.11	$ 7.93	$0.43	$56.97
60101	SCC at East St. Louis	29,800	39.39	7.69	0.29	47.95	12.79	5.93	114.03
	Total State With SCC	5,070,113	$25.28	$ 4.71	$0.61	$18.29	$ 7.96	$0.46	$57.31

ANALYSIS OF UNIT COSTS BY COST AREA CATEGORY

The Net Instructional Costs shown in Table 4 on the previous page include a number of direct and indirect costs which are reported by the colleges and allocated by the Unit Cost Study Program. The direct cost categories used in the Unit Cost Study are direct salary and direct departmental costs.

Direct departmental costs are all costs other than direct salaries incurred at the departmental or smallest organizational unit level. Examples, not necessarily exhaustive, are: department head compensation, secretarial and clerical salaries, contractual services, supplies and materials, travel, and equipment. Allocated costs are college-wide costs such as student services and library costs which cannot be directly assigned to a particular course of department and must be proportionately allocated. Since there are a number of these allocated costs, several of them are grouped together in some of the reports under the heading, "Allocated Costs". Included in this category are academic administration, learning resources, student services, data processing, general administration, and general institutional costs. Reported separately are building rental and operation/maintenance costs. Building rental costs include the costs of all buildings rented by the college. Operation and maintenance costs are those costs necessary to operate the campus facilities such as custodial salaries, utilities, and security. General institutional costs include insurance, legal fees, public relations, and development costs. Figure 1 on the opposite page shows how many cents out of each dollar spent for instruction in the Illinois public community colleges (including SCC) during FY 1978 went to each of these cost categories.

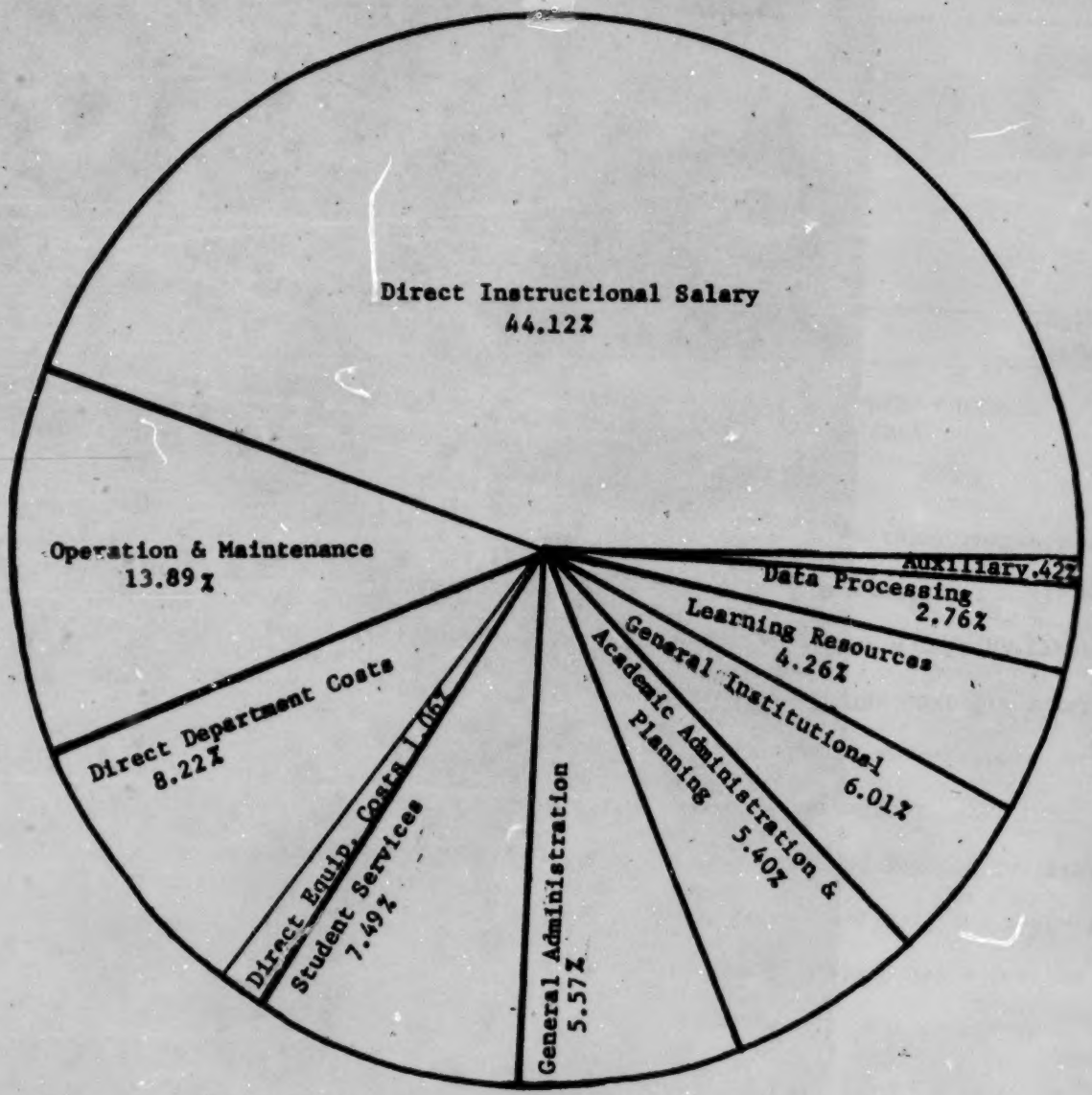

Figure 1

HOW EACH DOLLAR USED FOR NET INSTRUCTIONAL COSTS IN ILLINOIS PUBLIC COMMUNITY COLLEGES WAS EXPENDED *
(FY1978)
* Includes State Averages With SCC

AN ANALYSIS OF UNIT COSTS FOR EDUCATIONAL SUPPORT SERVICES AND OTHER INDIRECT COSTS

Table 5 below shows a summary of the FY 1978 costs per student credit hour for each of the educational support areas and the percent of the total instructional cost per student credit hour that each of these costs account for. Table 6 on the next page shows an analysis of the indirect costs which are allocated to instruction on the basis of student credit hours by each community college. These indirect costs include learning resources, student services, data processing, general administration, and general institutional services. Academic administration and planning costs are costs above the departmental level that can be directly applied to an instructional subfunction such as baccalaureate but not to an individual department. For example, the salary for the Dean of Transfer Education would be included here. The cost for auxiliary services (bookstores, food services) in the Unit Cost Study representsonly the deficit that a college experiences in providing these services. The state average cost per student credit hour of instruction for all of the educational support services was $18.29 or approximately 32% of the state average total instructional cost per student credit hour.

Table 5

SUMMARY OF FY 1978 STATE AVERAGE COSTS PER STUDENT CREDIT HOUR FOR EDUCATIONAL SUPPORT SERVICES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Educational Support	Average Student Cost Per Student Credit Hour FY 1978	Percent of Net Instructional Cost
Academic Administration and Planning	$3.10	5.40%
Learning Resources	2.44	4.26
Student Services	4.29	7.49
Data Processing	1.58	2.76
General Administration	3.19	5.57
Auxiliary Services (subsidy only)	0.24	.42
General Institutional	3.45	6.01
TOTAL	$18.29	31.91%

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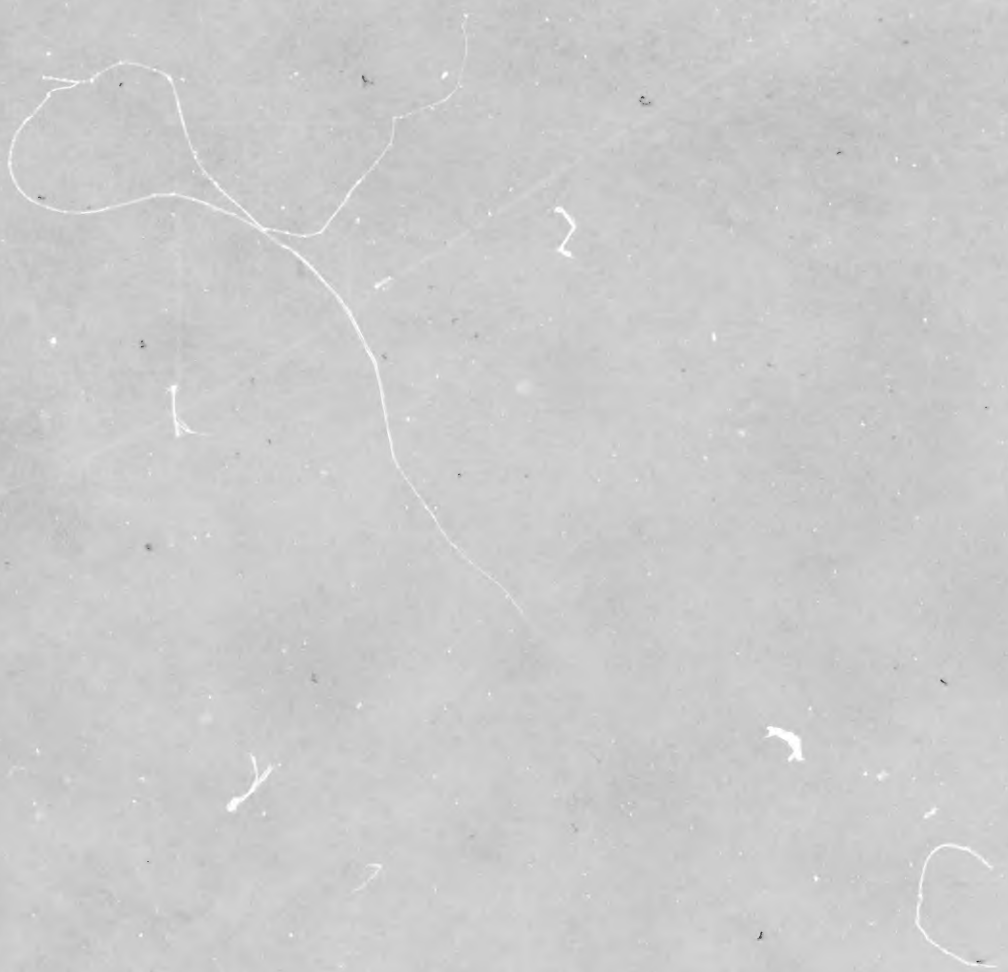

NET INSTRUCTIONAL COST PER STUDENT CREDIT HOUR FOR THE EIGHT AND FIVE INSTRUCTIONAL CATEGORIES BY DISTRICT

Table 7 below shows the range of unit costs in each of the eight (five) instructional categories among the community college districts in Illinois. Tables 8A and 8B on the following pages show the Net Instructional Unit Cost per student credit hour for each of the eight (8A) and five (8B) instructional categories by community college district. This cost information corresponds to the eight instructional categories utilized for state funding purposes and is used to determine the rate of funding for each type of course. Courses which are more expensive get a higher rate of state funding than courses which are less expensive. There is, however, a considerable range in the unit cost of courses in the same instructional area among the various community college districts.

Table 7

RANGE OF NET INSTRUCTIONAL COSTS PER STUDENT SEMESTER CREDIT HOUR BY THE EIGHT (FIVE) INSTRUCTIONAL CATEGORIES IN THE PUBLIC COMMUNITY COLLEGES OF ILLINOIS

Instructional Category	State Average** Cost by 8 Categories	Five Categ.	Lowest Cost - 8 Categ.	Five Categ.	Highest Cost - 8 Categ.	Five Categ.	Range* Eight Categ.	Five Categ.
General Academic and Baccalaureate	$59.80	$59.80	$40.48	$40.48	$ 84.01	$ 84.01	$43.53	$43.53
Business & Public Services Tech.	54.93	54.93	41.65	41.65	75.45	75.45	34.80	34.80
Data Processing & Commerce Tech.	62.39	66.62	43.28	49.39	103.17	105.96	59.89	56.57
Natural Science & Industrial Tech.	68.52		49.37		109.49		60.12	
Health Tech.	86.61	86.61	23.96	23.96	118.57	118.57	94.61	94.61
Review Vocational Skills	49.57	42.19	34.86	34.89	139.53	95.47	104.67	60.58
Remedial Developmental	40.30		35.04		81.46		46.42	
General Studies	44.46		34.76		125.39		90.63	
All Instructional Areas	$56.97	$56.97	$44.14	$44.14	$ 86.54	$ 86.54	$42.40	$42.40

*Range is the difference from lowest to highest unit cost in each category.

**State Community College of East St. Louis (SCC) is not funded by credit hour rates, and hence, is not used in the unit cost data which is the basis for determining these rates, although the data for SCC by these categories are available and are shown in Tables 8A and 8B.

PAGES 13 AND 14 CONTAINING TABLE 8 A and B HAVE BEEN DELETED
DUE TO IRREPRODUCIBILITY

COMPARISON OF FY 1978 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The result of the FY 1978 Unit Cost Study shows that the state average cost per (semester) credit hour for instruction in the public community colleges of Illinois has increased from $53.13 for FY 1977 to $57.31 for FY 1978, an increase of $4.18 (+7.87%). This increase in unit cost is primarily due to a decline in total student credit hours produced and the effect of inflation upon utilities, salaries, and other operating costs. Although the state average of $57.31 is used throughout this report, this average includes State Community College of East St. Louis which was not in the cost study for FY 1975 and FY 1976. Table 9 shows the state average cost per credit hour for instruction for FY 1970 through FY 1978.

Table 9

STATE AVERAGE NET INSTRUCTIONAL UNIT COSTS IN ILLINOIS PUBLIC COMMUNITY COLLEGES: FY 1970 TO FY 1978

	FY 1970	FY 1971	FY 1972	FY 1973	FY 1974	FY 1975	FY 1976	FY 1977	FY 1978
Average Cost Per Credit Hour	$46.09	$48.85	$48.07	$50.62	$52.25	$51.19*	$48.84*	$53.13	$57.31
Percent Change from Previous Year	--	+5.99%	-1.60%	+5.31%	+3.22%	-2.03%	-4.59%	+8.78%	+7.87%

Table 10 on the next page shows the instructional unit costs per semester credit hour for each of the public community colleges in Illinois since FY 1970 (1969-70). Several of the colleges were not in operation all the years shown; hence, their cost data are shown from their first year of operation. Although the Unit Cost Study was revised slightly in FY 1975, instructional costs used in the past are almost identical to net instructional costs used in the present study. The Illinois public community college system has the most comprehensive, ongoing unit cost study of any community college system in the nation. No other state could match the data shown in Tables 8A or 8B for their colleges.

*SCC did not submit unit cost data for FY 1975 and FY 1976; hence, was not included in the state average. The state average for FY 1977 without SCC is $52.83 (+8.2% increase). SCC was included in state averages prior to FY 1975.

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ANALYSIS OF STATE AVERAGE UNIT COST SINCE FY 1971

To analyze the state average unit cost for instruction in the community colleges of Illinois since FY 1971, two different methods were utilized. The first analysis was a comparison of the change in unit cost each year since FY 1971 to FY 1978 with other factors which greatly affect unit cost. The factors analyzed were enrollment based on mid-term apportionment FTE, inflation as measured by the rise in consumer price index and the dollar value of the average credit hour rate paid through state apportionment funding. An analysis of the unit cost with these factors is shown in the figure on the opposite page. This analysis reveals that the unit cost has increased much less than inflation and even less than the credit hour rates. It must be pointed out that the credit hour rates during FY 1978 were, in fact, determined partly on unit cost figures, and hence, are very related to the unit cost. However, prior to FY 1977 the credit hour rates were not determined only on the basis of the unit cost.

The second method of analysis used was to convert the unit cost of instruction for each of the years since 1971 to constant dollar values to control for inflation and to be able to compare the change in unit cost with the change in enrollments. This analysis is shown in Table 11 below. The data show that the unit cost of instruction in constant dollar values has decreased steadily each year since FY 1971 and during FY 1978 was 26.7% lower than the constant dollar unit cost in FY 1971. In addition, this analysis shows that as the enrollments went up the unit cost went down. An analysis of the change in enrollment and the unit cost within each instructional area did not produce any significant findings.

Table 11

COMPARISON OF UNIT COST IN CONSTANT DOLLARS
TO ACTUAL UNIT COST AND ENROLLMENT

Fiscal Year	Total Credit Hours	Percent Change from Base (1971)	Actual Unit Cost	Percent Change from Base (1971)	Unit Cost In Constant Dollars*	Index 1971=100.0	Percent Change from Base (1971)
1971	2,777,297	--	$48.85	--	$48.85	100.0	--
1972	3,126,443	+12.57%	48.07	- 1.60%	45.61	105.4	- 6.63
1973	3,392,055	+22.14%	50.62	+ 3.62%	45.61	110.9	+ 6.63
1974	3,662,269	+31.86%	52.25	+ 6.96%	44.06	118.6	- 9.81
1975	4,267,419	+53.65%	51.19	+ 4.79%	39.71	128.9	-18.71
1976	5,188,754	+86.83%	48.84	+ 0.02%	35.34	138.2	-27.66
1977	5,164,440	+85.95%	53.13	- 8.76%	36.17	146.9	-25.96
1978	5,070,313	+82.56%	57.31	+17.34%	35.80	160.1	-26.71

*FY 1971 is used as the base year, so that actual unit cost = unit cost in constant dollars for this year. Constant dollar conversions were obtained from the IBHE staff and are a combination of information from Chase Econometrics and the Higher Education Price Index and an ICCB estimate for 1978 of 9% inflationary increase over 1977.

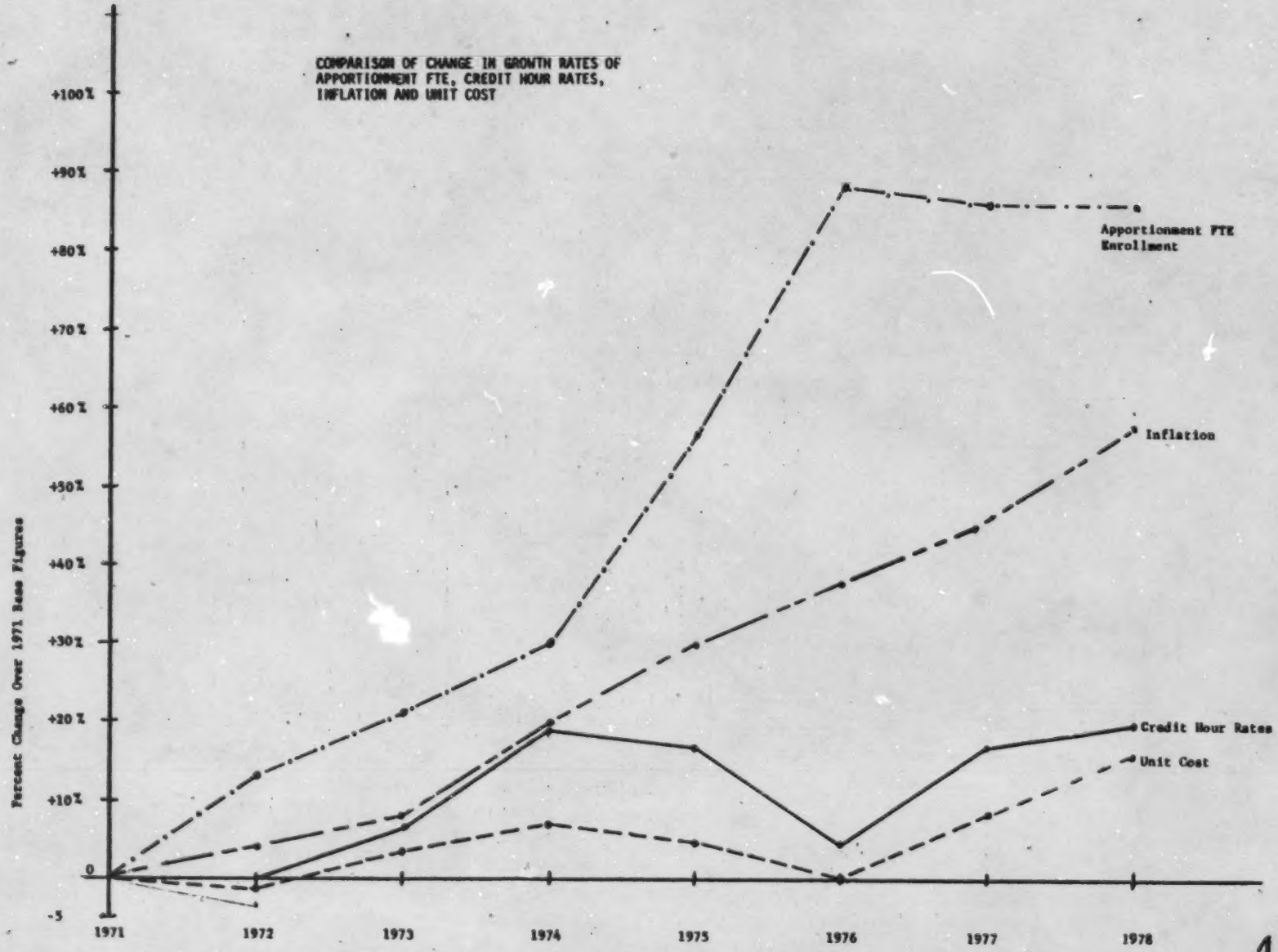

FIGURE 2: COMPARISON OF CHANGE IN GROWTH RATES OF APPORTIONMENT FTE, CREDIT HOUR RATES, INFLATION AND UNIT COST

COMPARISONS OF UNIT COSTS BY INSTRUCTIONAL DISCIPLINES WITHIN PROGRAM

The Illinois Public Community Colleges Unit Cost Study also analyzes costs by instructional subject areas. This type of analysis is capable of revealing differentiated costs associated with various instructional offerings. A matrix analysis by instructional discipline and by instructional program area is shown in Table 13 on the opposite page. The disciplines are aggregations of similar instructional subject areas while the instructional program classification designates the instructional program area divisions. This analysis enables one to compare unit costs for a discipline area, such as mathematics, across instructional program areas and by state totals. The range in costs per student credit hour among the disciplines varied from a high of $60.24 for Health Professions to a low of $39.26 for the Interdisciplinary discipline area. Table 12 below illustrates the range of costs per credit hour of the disciplines within each of the program areas.

Table 12

RANGE OF NET INSTRUCTIONAL COSTS PER STUDENT CREDIT HOUR WITHIN EACH PROGRAM AREA (DESIGNATED BY PCS)*

	PCS 1.1 Baccalaureate*	PCS 1.2 Occupational*	PCS 1.4 Remedial	PCS 1.5 General Studies	PCS 1.6 Review Voc. Skills	All Programs
Highest Cost Discipline	$111.02	$195.43	$92.70	$60.19	$67.19	$111.02
Lowest Cost Discipline	47.02	41.25	33.29	28.33	23.73	28.33
Difference Between High & Low	64.00	154.18	59.41	31.86	43.46	82.69
State Average With SCC	$60.31	$64.11	$40.76	$44.56	$49.62	$57.31

*Note the program areas as designated by PCS do not correspond exactly to the funding categories in the baccalaureate and occupational areas.

Table 13

Illinois Community College Board

NET INSTRUCTIONAL COST PER STUDENT CREDIT HOUR
BY INSTRUCTIONAL DISCIPLINE WITHIN PROGRAM
(Includes State Community College at East St. Louis)

Instructional Discipline	PCS 1.1 Baccalaureate	PCS 1.2 Occupational	PCS 1.4 Remedial	PCS 1.5 General Studies	PCS 1.6 Review Voc. Skills	State Totals
0100 Agriculture	$70.53	$74.67	$	$49.00	$	$64.55
0200 Architecture	93.47	72.46		53.93		83.16
0300 Area Studies	58.69			42.98	42.83	57.56
0400 Biological Science	64.13	65.59	64.03	42.30		63.97
0500 Business & Mgmt.	49.63	45.53	49.74	52.05	33.36	49.21
0600 Communications	64.10	53.57	56.52	39.58	44.18	59.98
0700 Computer Science	57.82	195.43			23.73	59.69
0800 Education	72.23	77.68	47.10	42.57		63.22
0900 Engineering	76.22		70.64	53.50	47.22	68.45
1000 Fine & Applied Arts	72.33	55.62	50.42	47.49	39.68	67.99
1100 Foreign Languages	70.18	44.50	92.70	51.57		67.20
1200 Health Professions	60.24		57.25	43.33	38.20	49.18
1300 Home Economics	63.02	42.29	33.29	47.06	45.59	49.58
1400 Law	47.02			42.30	34.47	44.12
1500 Letters	60.61	53.27	39.82	51.12	46.04	53.34
1600 Library Science			34.33	31.96		34.07
1700 Mathematics	56.59	54.79	56.46	48.42	28.35	56.24
1800 Military Sciences	111.02					111.02
1900 Physical Sciences	69.80	62.87	53.05	60.19	38.67	69.22
2000 Psychology	50.44	41.25	57.06	47.67		50.28
2100 Public Affairs	80.41			40.55	67.19	75.63
2200 Social Sciences	56.09	47.37	54.49	41.07	46.76	55.14
2300 Theology				28.33		28.33
4900 Interdisciplinary	58.17	55.78	39.26	39.73	53.60	42.00
5000 Business		56.14	54.40	50.47	45.01	54.93
5100 Data Processing		60.23		46.90	62.65	60.35
5200 Health Services		87.05		53.22	63.84	85.35
5300 Mechanical		69.80	71.47	49.40	49.76	68.34
5400 Natural Science		66.58		56.59	50.90	66.02
5500 Public Service		55.80		42.32	54.39	55.74
TOTALS WITH SCC	$60.31	$64.11	$40.76	$44.56	$49.62	$57.31

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DISTRICT COST PER STUDENT CREDIT HOUR WITHIN INSTRUCTIONAL PROGRAM AREAS IN ILLINOIS PUBLIC COMMUNITY COLLEGES

The next five pages (pages 22 to 26) show the cost per student credit hour for each college by the five instructional program areas as designated by the Program Classification Structure (PCS): Baccalaureate; Occupational; Remedial/Developmental; General Studies; and Review of Vocational Skills. Since there is a considerable cost differential among the program areas, this report enables the community colleges to analyze their unit costs in each of these areas.

Table 14 below shows a summary of the state average costs by program area and by cost category.

Table 14

AVERAGE UNIT COST BY OBJECT WITHIN EACH PROGRAM AREA (DESIGNATED BY PCS) COMPRISING NET INSTRUCTIONAL COSTS (Including SCC at East St. Louis)

PCS	Program Area	Direct Salary	Direct Department Costs	Equipment Costs	Allocated Costs	Operation & Maintenance	Building Rental	Net Instructional
1.1	Baccalaureate*	$28.68	$4.07	$ .30	$17.89	$8.98	$0.39	$60.31
1.2	Occupational*	28.99	6.37	1.31	18.23	8.87	0.34	64.11
1.4	Remed./Develop.	13.39	4.04	.10	18.73	3.62	0.88	40.76
1.5	General Studies	14.25	2.23	.08	19.70	7.88	0.42	44.56
1.6	Review Voc. Skills	17.43	3.36	1.00	20.59	6.75	0.49	49.62
	State Averages with SCC	$25.27	$4.71	$0.60	$18.29	$7.95	$0.46	$57.31

*Note the program areas as designated by PCS 1.1 and 1.2 do not correspond with the funding categories because the occupational programs are subdivided into three funding categories and the General Academic funding category contains academic courses such as technical mathematics and communications which are not college transfer.

PAGES 22 THROUGH 26 (CONTAINING TABLES 15 THROUGH 19) WERE DELETED DUE TO IRREPRODUCIBILITY

FY 1978 NET INSTRUCTIONAL COSTS PER STUDENT CREDIT HOUR BY INSTRUCTIONAL SUBJECT AREA WITHIN INSTRUCTIONAL PROGRAM AREA IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Pages 28-48 of the Unit Cost Analysis show the cost per student credit hour by instructional subject area (designated by four-digit Higher Education General Information Survey (HEGIS) codes) within program area (designated by PCS) for all public community colleges in Illinois. This particular taxonomy (HEGIS within PCS) is the most unique definition of a course. This report shows the cost per student credit hour by each cost area category for each instructional subject area as identified by HEGIS codes. The discipline areas are identified in the data and a translation of each code number is entered on each detail line of the report. These data show the costs for each four-digit HEGIS subject area within each instructional program (designated by PCS) as well as subtotals for each two-digit HEGIS discipline category. This type of analysis is very useful for comparative purposes by community college deans of instruction and division administrators in comparing the cost of their offerings with the state average costs.

Another useful purpose of the cost per student credit hour analysis by subject area is to point out that certain types of instructional subjects cost considerably more to offer than do others. This type of analysis may furnish an explanation for unusually high unit costs by institutions that offer a high proportion of high cost instructional offerings. The cost differentials among various instructional areas are also useful in designing equitable state funding systems for the community colleges. For example, the average net instructional cost per student credit hour for Health Services courses is $86.61; hence, the state funding for these courses is correspondingly greater than for other areas.

PAGES 28 THROUGH 63 WERE DELETED DUE TO IRREPRODUCIBILITY.

THEY CONTAINED TABLE 20 AND APPENDIX A

APPENDIX B

PROGRAM CLASSIFICATION

AND

HEGIS DISCIPLINE CODES

PROGRAM CLASSIFICATION STRUCTURE CODING

	Prior to FY1977 Old Coding System		Since FY1977 New Coding System	
	PCS	HEGIS	PCS	HEGIS
Baccalaureate	1.1	0101 to 4985	1.1	0101 to 4985
Occupational	1.2	5000s	1.2	0101 to 5999
Remedial/Development	1.5	XX99 1597 1598	1.4	0100 to 5999
General Studies (Other)	1.5	4993 1398 2298 4995 4996 4997 4998	1.5	0101 to 5999
Development and/or Review of Vocational Skills	1.5	4994	1.6	0101 to 5999
Community Education (Non-Credit)		9XXX	1.3	0101 to 5999

HEGIS DISCIPLINE CODES

BACCALAUREATE-ORIENTED DISCIPLINES AND GENERAL-STUDIES DISCIPLINES

AGRICULTURE AND NATURAL RESOURCES

0101 Agriculture, general
0102 Agronomy (field crops, and crop management)
0103 Soils science (management and conservation)
0104 Animal science (husbandry)
0105 Dairy science (husbandry)
0106 Poultry science
0107 Fish, game, and wildlife management
0108 Horticulture (fruit and vegetable production)
0109 Ornamental horticulture (floriculture, nursery science)
0110 Agriculture and farm management
0111 Agricultural economics
0112 Agricultural business
0113 Food science and technology
0114 Forestry
0115 Natural resources management
0116 Agriculture and forestry technologies (baccalaureate and higher programs)
0117 Range management
0199 Developmental, general (remedial, basic skills, etc.)

ARCHITECTURE AND ENVIRONMENTAL DESIGN

0201 Environmental design, general
0202 Architecture
0203 Interior design
0204 Landscape architecture
0205 Urban architecture
0206 City, community and regional planning
0299 Developmental, general (remedial, basic skills, etc.)

AREA STUDIES

0301 Asian studies, general
0302 East Asian studies
0303 South Asian (India, etc.) studies
0304 Southeast Asian studies
0305 African studies
0306 Islamic studies
0307 Russian and Slavic studies
0308 Latin American studies
0309 Middle Eastern studies
0310 European studies, general
0311 Eastern European studies
0312 West European studies
0313 American studies
0314 Pacific area studies
0399 Developmental, general (remedial, basic skills, etc.)

BIOLOGICAL SCIENCES

0401 Biology, general
0402 Botany, general
0403 Bacteriology
0404 Plant pathology
0405 Plant pharmacology
0406 Plant physiology
0407 Zoology, general
0408 Pathology, human and animal
0409 Pharmacology, human and animal
0410 Physiology, human and animal
0411 Microbiology
0412 Anatomy
0413 Histology
0414 Biochemistry
0415 Biophysics
0416 Molecular biology
0417 Cell biology (cytology, cell physiology)
0418 Marine biology
0419 Biometrics and biostatistics
0420 Ecology
0421 Entomology
0422 Genetics
0423 Radiobiology
0424 Nutrition, scientific (excludes nutrition in home economics and dietetics)
0425 Neurosciences
0426 Toxiology
0427 Embryology
0499 Developmental, general (remedial, basic skills, etc.)

BUSINESS AND MANAGEMENT

0501 Business and commerce, general
0502 Accounting
0503 Business statistics
0504 Banking and finance
0505 Investments and securities
0506 Business management and administration
0507 Operations research
0508 Hotel and restaurant management
0509 Marketing and purchasing
0510 Transportation and public utilities
0511 Real estate
0512 Insurance
0513 International business
0514 Secretarial studies (baccalaureate and higher programs)
0515 Personnel management
0516 Labor and industrial relations
0517 Business economics
0599 Developmental, general (remedial, basic skills, etc.)

COMMUNICATIONS

0601 Communications, general
0602 Journalism (printed media)
0603 Radio/television
0604 Advertising
0605 Communication media (use of videotape, films, etc., oriented specifically toward radio/television)
0699 Developmental, general (remedial, basic skills, etc.)

COMPUTER AND INFORMATION SCIENCES

0701 Computer and information sciences, general
0702 Information sciences and systems
0703 Data processing
0704 Computer programming
0705 Systems analysis
0799 Developmental, general (remedial, basic skills, etc.)

EDUCATION

0801 Education, general
0802 Elementary education, general
0803 Secondary education, general
0804 Junior high school education
0805 Higher education, general
0806 Junior and community college education
0807 Adult and continuing education
0808 Special education, general
0809 Administration of special education

0810 Education of the mentally retarded
0811 Education of the gifted
0812 Education of the deaf
0813 Education of the culturally disadvantaged
0814 Education of the visually handicapped
0815 Speech correction
0816 Education of the emotionally disturbed
0817 Remedial education
0818 Special learning disabilities
0819 Education of the physically handicapped
0820 Education of the multiple handicapped
0821 Social foundations (history and philosophy of education)
0822 Educational psychology (include learning theory)
0823 Pre-elementary education (kindergarten)
0824 Educational statistics and research
0825 Educational testing, evaluation and measurement
0826 Student personnel (counseling and guidance)
0827 Educational administration
0828 Educational supervision
0829 Curriculum and instruction
0830 Reading education (methodology and theory)
0831 Art education (methodology and theory)
0832 Music education (methodology and theory)
0833 Mathematics education (methodology and theory)
0834 Science education (methodology and theory)
0835 Physical education
0836 Driver and safety education
0837 Health education (include family life education)
0838 Business, commerce and distributive education
0839 Industrial arts, vocational and technical education
0885 Instructional materials (audio-visual, production, etc.)

ENGINEERING

0901 Engineering, general
0902 Aerospace, aeronautical and astronautical engineering
0903 Agricultural engineering
0904 Architectural engineering
0905 Bioengineering and biomedical engineering
0906 Chemical engineering (include petroleum refining)
0907 Petroleum engineering (exclude petroleum refining)
0908 Civil, construction and transportation engineering
0909 Electrical, electronics and communications engineering
0910 Mechanical engineering
0911 Geological engineering
0912 Geophysical engineering
0913 Industrial and management engineering
0914 Metallurgical engineering
0915 Materials engineering
0916 Ceramic engineering
0917 Textile engineering
0918 Mining and mineral engineering
0919 Engineering physics
0920 Nuclear engineering
0921 Engineering mechanics
0922 Environmental and sanitary engineering
0923 Naval architecture and marine engineering
0924 Ocean engineering
0925 Engineering technologies (baccalaureate and higher programs)
0999 Developmental, general (remedial, basic skills, etc.)

FINE AND APPLIED ARTS

1001 Fine arts, general
1002 Art (painting, drawing, sculpture)
1003 Art history and appreciation
1004 Music (performing, madrigalists, theory, band, chorus)
1005 Music (liberal arts program, vocal, instrumental)
1006 Music history and appreciation (musicology)
1007 Dramatic arts
1008 Dance
1009 Applied design (ceramics, weaving, textile design, jewelry, metalsmithing, interior decoration, commercial art, fashion design)
1010 Cinematography
1011 Photography
1099 Developmental, general (remedial, basic skills, etc.)

FOREIGN LANGUAGES

1101 Foreign languages, general (includes concentration on more than one foreign language without major emphasis on one language)
1102 French
1103 German
1104 Italian
1105 Spanish
1106 Russian
1107 Chinese
1108 Japanese
1109 Latin
1110 Greek, classical
1111 Hebrew
1112 Arabic
1113 Indian (Asiatic)
1114 Scandinavian languages
1115 Slavic languages (other than Russian)
1116 African languages (non-Semitic)
1199 Developmental, general (remedial, basic skills, etc.)

HEALTH PROFESSIONS

1201 Health professions, general
1202 Hospital and health care administration
1203 Nursing (baccalaureate and higher programs)
1204 Dentistry, D.D.S. or D.M.D. degree
1205 Dental specialties (work beyond first professional degree, D.D.S. or D.M.D.)
1206 Medicine, M.D. degree
1207 Medical specialties (work beyond first professional degree, M.D.)
1208 Occupational therapy
1209 Optometry
1210 Osteopathic medicine, D.O. degree
1211 Pharmacy
1212 Physical therapy
1213 Dental hygiene (baccalaureate and higher programs)
1214 Public health
1215 Medical record librarianship
1216 Podiatry (Pod.D. or D.P.) or podiatric medicine (D.P.M.)
1217 Biomedical communication
1218 Veterinary medicine (D.V.M. degree)
1219 Veterinary medicine specialties (work beyond first professional degree, D.V.M.)
1220 Speech pathology and audiology
1221 Chiropractic
1222 Clinical social work (medical and psychiatric and specialized rehabilitation services)
1223 Medical laboratory technologies (baccalaureate and higher programs)
1224 Dental technologies (baccalaureate and higher programs)
1225 Radiologic technologies (baccalaureate and higher programs)
1283 Pre-veterinary medicine
1284 Pre-dental
1285 Pre-medical
1299 Development, general (remedial, basic skills, etc.)

HEGIS DISCIPLINE CODES (continued)

HOME ECONOMICS

1301 Home economics, general
1302 Home decoration and home equipment
1303 Clothing and textiles
1304 Consumer economics and home management
1305 Family relations and child development
1306 Foods and nutrition (include dietetics)
1307 Institutional management and cafeteria management
1398 Homemaking
1399 Developmental, general (remedial, basic skills, etc.)

LAW

1401 Law, general
1485 Pre-law
1499 Developmental, general (remedial, basic skills, etc.)

LETTERS

1501 English, general
1502 Literature
1503 Comparative literature
1504 Classics
1505 Linguistics (include phonetics, semantics and philology)
1506 Speech, debate and forensic science (rhetoric and public address)
1507 Creative writing
1508 Teaching of English as a foreign language
1509 Philosophy
1510 Religious studies (exclude theological professions)
1585 Reading, accelerated
1597 Developmental, reading (remedial)
1598 Developmental, English (remedial) skill
1599 Developmental, general (remedial, basic skills, etc.)

LIBRARY SCIENCE

1601 Library science, general
1699 Developmental, general (remedial, basic skills, etc.)

MATHEMATICS

1701 Mathematics, general
1702 Statistics, mathematical and theoretical
1703 Applied mathematics
1799 Developmental, general (remedial, basic skills, etc.)

MILITARY SCIENCES

1801 Military science (Army)
1802 Naval science (Navy, Marines)
1803 Aerospace science (Air Force)
1899 Developmental, general (remedial, basic skills, etc.)

PHYSICAL SCIENCES

1901 Physical sciences, general
1902 Physics, general (exclude biophysics)
1903 Molecular physics
1904 Nuclear physics
1905 Chemistry, general (exclude biochemistry)
1906 Inorganic chemistry
1907 Organic chemistry
1908 Physical chemistry
1909 Analytical chemistry
1910 Pharmaceutical chemistry
1911 Astronomy
1912 Astrophysics
1913 Atmospheric sciences and meteorology
1914 Geology
1915 Geochemistry
1916 Geophysics and seismology
1917 Earth sciences, general
1918 Paleontology
1919 Oceanography
1920 Metallurgy
1999 Developmental, general (remedial, basic skills, etc.)

PSYCHOLOGY

2001 Psychology, general
2002 Experimental psychology (animal and human)
2003 Clinical psychology
2004 Psychology for counseling
2005 Social psychology
2006 Psychometrics
2007 Statistics in psychology
2008 Industrial psychology
2009 Developmental psychology
2010 Physiological psychology
2099 Developmental, general (remedial, basic skills, etc.)

PUBLIC AFFAIRS AND SERVICES

2101 Community services, general
2102 Public administration
2103 Parks and recreation management
2104 Social work and helping services (other than clinical social work)
2105 Law enforcement and corrections (baccalaureate and higher programs)
2106 International public service (other than diplomatic service)
2199 Developmental, general (remedial, basic skills, etc.)

SOCIAL SCIENCES

2201 Social sciences, general
2202 Anthropology
2203 Archaeology
2204 Economics
2205 History
2206 Geography
2207 Political science and government
2208 Sociology
2209 Criminology
2210 International relations
2211 Afro-American (black culture) studies
2212 American Indian cultural studies
2213 Mexican-American cultural studies
2214 Urban studies
2215 Demography
2298 Improving family circumstances
2299 Developmental, general (remedial, basic skills, etc.)

THEOLOGY

2301 Theological professions, general
2302 Religious music
2303 Biblical languages
2304 Religious education
2399 Developmental, general (remedial, basic skills, etc.)

HEGIS DISCIPLINE CODES (continued)

INTERDISCIPLINARY STUDIES

4901 General liberal arts and sciences
4902 Biological and physical sciences
4903 Humanities and social sciences
4904 Engineering and other disciplines
4984 Liberal studies
4985 Humanities and fine arts

GENERAL STUDIES INSTRUCTIONAL PROGRAMS

4993 Personal development
4994 Development and/or review of vocational skills
4995 General studies
4996 Intellectual and cultural studies
4997 Health safety and environment
4998 Community and civic development
4999 Development and preparatory studies or basic skills

OCCUPATIONAL/CAREER-ORIENTED DISCIPLINES

BUSINESS TECHNOLOGIES

5001 Business and commerce technologies, general (including clerical skills)
5002 Accounting technologies
5003 Banking and finance technologies
5004 Marketing, distribution, purchasing and business technologies
5005 Secretarial technologies (include office machines training)
5083 Real estate
5084 Insurance
5085 Administrative supervision and management

COMMERCE TECHNOLOGIES

5006 Personal service technologies (stewardess, cosmetologist, etc.)
5007 Photography technologies
5008 Communications and broadcasting technologies (radio/television, newspapers)
5009 Printing and lithography technologies
5010 Hotel and restaurant management technologies
5011 Transportation and public utility technologies
5012 Applied arts, graphic arts and fine arts technologies (include advertising design)
5073 Food preparation and service (waiter(ess), chef, catering, etc.)
5074 Aircraft pilot training
5075 Air traffic control and support

DATA PROCESSING TECHNOLOGIES

5101 Data processing technologies, general
5102 Key punch operator and other input preparation technologies
5103 Computer programmer technologies
5104 Computer operator and peripheral equipment operation technologies
5105 Data processing equipment maintenance technologies

HEALTH SERVICES AND PARAMEDICAL TECHNOLOGIES

5201 Health services assistant technologies, general
5202 Dental assistant technologies
5203 Dental hygiene technologies
5204 Dental laboratory technologies
5205 Medical or biological laboratory assistant technologies
5206 Animal laboratory assistant technologies
5207 Radiologic technologies (X-ray, etc.)
5208 Nursing, R.N. (less than 4-year program)
5209 Nursing, practical (L.P.N. or L.V.N., less than 4-year program)
5210 Occupational therapy technologies
5211 Surgical technologies (operating room technologies)
5212 Optical technologies (include ocular care, ophthalmic, optometric technologies)
5213 Medical record technologies
5214 Medical assistant and medical office assistant technologies
5215 Inhalation therapy technologies
5216 Psychiatric technologies (include mental health aide programs)
5217 Electro diagnostic technologies (include E.K.G., E.E.G., etc.)
5218 Institutional management technologies (rest home, etc.)
5219 Physical therapy technologies
5284 Safety and emergency preparedness (industrial safety, water safety, first aid, civil defense, etc.)
5285 Prosthetics and ortotics

APPENDIX C

INSTRUCTIONS AND DEFINITIONS USED IN THE UNIT COST STUDY

INSTRUCTIONS FOR REPORTING THE UNIT COST DATA

Course Enrollment and Direct Cost Data (Form I Data)

The courses which are to be reported on the Unit Cost Study are all courses which are approved for credit by the ICCB and are reported on your apportionment claims. Non-Funded courses approved for credit are reported on apportionment claims and are to be included; however, non-credit community education courses are not to be included in this part of the cost study. Enrollments in credit courses are to be counted at mid-term and again should agree with enrollments reported on the apportionment claims. Course enrollments should include non-reimbursable students reported on the S-3 apportionment cards. Note that the enrollment to be reported consists of the total number of students enrolled at mid-term in the courses comprising the HEGIS instructional area code.

Total Course Semester Credit Hours is the sum of the course semester hours for all courses and sections offered within the HEGIS instructional code.

For example:

Instructional Area	Course	Section	Semester Credit Hours
1001	A R T 1 0 1	1	3
	A R T 1 0 2	1	3
	A R T 1 0 2	2	3
	A R T 1 0 3	1	3
			12

Twelve is the total semester credit hours to record for this instructional area code 012

(Note: Colleges on the quarter calendar system must convert quarter hours to semester hours. One quarter hour = .667 semester hour.)

67

Total Student Semester Credit Hours is the total number of student semester credit hours or equivalent for all courses and sections offered within the instructional area code. An example in Registered Nursing would be:

68

HEGIS DISCIPLINE CODES (continued)

MECHANICAL AND ENGINEERING TECHNOLOGIES

5301 Mechanical and engineering technologies, general (engineering aides)
5302 Aeronautical and aviation technologies
5303 Engineering graphics (tool and machine drafting and design)
5304 Architectural drafting technologies
5305 Chemical technologies (include plastics)
5306 Automotive technologies
5307 Diesel technologies
5308 Welding technologies
5309 Civil technologies (surveying, photogrammetry, etc.)
5310 Electronics and machine technologies (television, appliance, office machine repair, etc.)
5311 Electromechanical technologies (power transmission, generators, dynamos)
5312 Industrial technologies
5313 Textile technologies
5314 Instrumentation technologies
5315 Mechanical technologies (machine shop, fluid powers, etc.)
5316 Nuclear technologies
5317 Construction and building technologies (carpentry, electrical work, plumbing, sheet metal, air conditiong, heating, etc.)
5381 Electronics and electrical engineering technologies (engineering aides, industrial electronics, electronic drafting, etc.)
5382 Industrial management and supervision
5383 Metalworking (foundry, tool and die making)
5384 Fuel technologies
5385 Mining technologies

NATURAL SCIENCE TECHNOLOGIES

5401 Natural science technologies, general
5402 Agriculture technologies, general (include soils)
5403 Forestry and wildlife technologies (include fisheries and range management)
5404 Food services technologies (processing of raw products, canneries, etc.)
5405 Home economics technologies
5406 Marine and oceanographic technologies
5407 Laboratory technologies, general
5408 Environmental protection and control technologies (sanitation, public health inspection, solid waste, pollution, etc.)
5479 Horticulture and floriculture
5480 Agricultural supplies and services
5481 Agricultural production and resources (include conservation)
5482 Agricultural mechanics
5483 Agricultural marketing (selling of farm products)
5484 Earth science technologies
5485 Meteorological and atmospheric technologies

PUBLIC SERVICE RELATED TECHNOLOGIES

5501 Public service technologies, general
5502 Bible study or religion-related occupations
5503 Education technologies (teacher aide and two-year teacher training programs)
5504 Library assistant technologies
5505 Police, law enforcement, corrections technologies
5506 Recreational and social work related technologies
5507 Fire control technology
5508 Public administration and management technologies
5585 Child care technologies

Instructional Area	Course	Section	Semester Course Credit Hours	Mid-Term Enrollment	Total Student Semester Credit Hours
5208	R N 1 0 1	1	3	1 5	4 5
	R N 1 5 1	1	3	2 8	8 4
	R N 1 0 1	2	3	3 6	1 0 8
	R N 1 5 1	2	3	3 5	1 0 5
					3 4 2

Three hundred forty-two is the total semester credit hours to record for this instructional area code. . 0 0 3 4 2

Direct Instructional Salary is the direct gross salary dollars paid to faculty members for teaching courses and/or attendant laboratory sections, as determined by faculty reports, and should be assigned to each course on the basis of instructor fractional FTE or, alternatively, by the percent of course credit hours to the total course credit hours taught by the faculty member. The amounts should be summed for each section of each course and entered for the HEGIS instructional area code.

Direct Departmental Costs are all costs other than direct salaries incurred at departmental or smallest organizational unit level and should be reported in this column. Examples, not necessarily inclusive, are: indirect salaries, department head compensation, secretarial and clerical salaries, contractual services, supplies and materials, and travel.

Equipment Costs: Capital outlay expenditures are to be reported as full annual costs rather than depreciated.

Data Format: The course enrollment and direct cost data by PCS-HEGIS instructional discipline area are to be reported on an 80-column data processing punch card.

Keypunching Worksheet For Form I appears in Appendix D of this report.

Instructions for Form II (Indirect costs assignable by subfunction or function and cost of organized research and public service)

Form II provides for the reporting costs above the departmental level for academic administration and planning (residual instruction costs). Note: ALL DIRECT COSTS FOR ACADEMIC ADMINISTRATION AT THE DEPARTMENTAL LEVEL SHOULD BE ASSIGNED BY DISCIPLINE AREA AND REPORTED ON FORM I AS DIRECT DEPARTMENTAL COSTS AND NOT REPORTED HERE.

Form II also provides for the reporting of all costs associated with the functions of organized research and public service. A definition of each of the cost categories appear below:

1. Academic Administration and Planning Costs by Subfunction: These costs include academic administration, course and curriculum development, academic personnel development and ancillary support above the department level that can be directly applied to an instructional subfunction. For example, the salary for the Dean of Baccalaureate Education might be directly assignable to Baccalaureate Education subfunction.

2. Academic Administration and Planning-General: These costs include academic adaministration, course and curriculum development, academic personnel development and ancillary support above the department level that cannot be applied directly to an instructional subfunction or an instructional area code. For example, the salary for the Director of Curriculum Planning might be recorded here. Do not duplicate data report on Form I, this is not a subtotal.

3. Organized Research Costs: Record only the direct costs associated with organized research in this section.

4. Public Service Costs: Record only the direct costs associated with public service in this section. Note: Include all expenditures for the public service function regardless of source of funds.

Instruction for Form III (Other Indirect Costs in Educational Support Areas)

Form III provides for the reporting of costs associated with the various educational support areas as well as for building rental and depreciation and other specific costs. A definition of each of these areas is provided below and specific account codes contained in the FY1976 Uniform Accounting Manual.

01. Learning Resources includes costs for the operation of the library, audio-visual center, instructional materials center, instructional materials center, and communication systems used in the learning process. It also includes all equipment, materials, supplies, and costs that are necessary to support this function. Generally, all costs included in the Academic Support program in the Uniform Accounting Manual.

02. Student Services includes all costs for services in the areas of aid, admissions and records, athletic programs, health placement, testing, counseling, and student activities. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

03. Data Processing -- These consist of all salaries for administrative data processing and all costs for equipment, materials, and supplies necessary to support this function. Data processing is coded as a subprogram under Institutional Support in the Uniform Accounting Manual.

04. General Administration consists of those activities which have as their purpose the development, general regulation, direction and control of the affairs of the college on a system-wide basis. Included in this function is the President's Office, Business Office, Information Services, and Personnel Services. It also includes all equipment, materials, supplies, and costs that are necessary to support this function.

05. Auxiliary Services (Subsidy) includes only the subsidies paid by the district from the Educational or Building and Maintenance Funds to the operation of the food service program, bookstore, athletic program or other Auxiliary Enterprise activities.

06. Operation and Maintenance of Plant consists of housekeeping activities necessary in order to keep the physical facilities open and ready for use. Maintenance of plant consists of those activities necessary to keep the grounds, buildings, and equipment operating efficiently. This function also provides for campus security and plant utilities. It also includes all equipment, materials, supplies, and costs that are necessary to support this function. Do not include building rental.

07. General Institutional consists of those costs that benefit the entire college and are not readily assignable to a particular cost center, (except data processing and tuition chargebacks which are reported elsewhere). General institutional also includes campus services, insurance costs, legal fees, provision for contingencies, non-operating expense, and public relations and development.

08. Building Rental Costs include the rental costs of all buildings which are rented by the college. It includes the rental of buildings prior to the construction of a permanent campus, as well as the rental of a room for an off-campus class.

09. Other Local Costs accumulates all local costs which are not included in the "net instructional costs" but are costs which should be reflected in the "full instructional costs". This category would include the following:

a. Chargeback costs paid to other districts;

b. Instructional contract costs which are similar to chargeback arrangements.

10. Other External Costs would accumulate all external costs which are not included in the "net instructional costs" but are costs which should be reflected in the "full instructional costs". This category would include the following:

a. 80% federal share of Work Study.

11. Building Depreciation (Local) Costs include depreciation of the local share of permanent buildings at a rate of 2% and temporary buildings at a 12½% rate. This is similar to the chargeback calculations. (See pages 11 through 15 of the Uniform Accounting Manual.)

APPENDIX D

KEYPUNCHING WORKSHEETS USED IN THE UNIT COST STUDY

A. COLLEGE NAME _____ B. CAMPUS _____

C. DISTRICT (2 3 4) D. CAMPUS NUMBER (5 6)

80 A - ADD C - CHANGE D - DELETE

	CARD CODE		SKIP	FTE PROFESSIONAL POSITIONS ONE DECIMAL (15-21)	DIRECT SALARY (44-52)	OTHER DEPARTMENT COSTS (53-61)	EQUIPMENT COSTS (62-70)
	7	8					
ACADEMIC ADMINISTRATION AND PLANNING							
BACCALAUREATE	1	1					
OCCUPATIONAL	1	2					
DO NOT USE							
REMEDIAL/DEVELOPMENTAL	1	4					
GENERAL STUDIES	1	5					
DEVELOPMENT/REVIEW VOC. SKILLS	1	6					
TOTALS OF THE ABOVE	1	9					

SKIP

	CARD CODE		SKIP	FTE PROFESSIONAL POSITIONS ONE DECIMAL (15-21)	DIRECT SALARY (44-52)	OTHER DEPARTMENT COSTS (53-61)	EQUIPMENT COSTS (62-70)
	7	8					
ACADEMIC ADMINISTRATION AND PLANNING -- ALL INSTRUCTION (GENERAL)	2	0	SKIP				

SKIP

	CARD CODE		SKIP	DIRECT SALARY (44-52)	OTHER DEPARTMENT COSTS (53-61)	EQUIPMENT COSTS (62-70)
	7	8				
ORGANIZED RESEARCH COSTS TOTALS	3	0	SKIP			

SKIP

	CARD CODE		SKIP	DIRECT SALARY (44-52)	OTHER DEPARTMENT COSTS (53-61)	EQUIPMENT COSTS (62-70)
	7	8				
PUBLIC SERVICE COSTS TOTALS	4	0	SKIP			

FORM I - KEYPUNCHING FORMAT

1 [1] A. College Name _____ B. Campus _____

C. District [2 3 4] D. Campus Number [5 6]

A - Add, C - Change, D - Delete [80]

Left Zero Fill All Numeric Fields

Discipline Code (PCS 7 8 9 10, HEGIS 10 11 12)	Instructor FTE (One Decimal Position 15 16 17 18 19 20 21)	Mid Term Enrollment (22 23 24 25 26 27 28)	Total Course Credit Hours (29 30 31 32 33 34 35)	Semester Student Credit Hours (36 37 38 39 40 41 42 43)	Direct Salary (44 45 46 47 48 49 50 51 52)	Other Department Costs (53 54 55 56 57 58 59 60 61)	Equipment Costs (62 63 64 65 66 67 68 69 70)	Optional Department Code (75 76 77 78 79)
Skip							Skip	

Totals for this PCS code - submit one total card for each PCS

0 0 0 0 ← Enter PCS for this total card

TOTAL CARD FOR FORM I

1 [1] A. College Name _____ B. Campus _____

C. District [2 3 4] D. Campus Number [5 6]

Enter Totals for All Amounts Reported on Form I Cards

A - Add, C - Change, D - Delete [80]

Left Zero Fill All Numeric Fields

Discipline Code (PCS 7 8, HEGIS 10 11 12)	Instructor FTE (One Decimal Position 15 16 17 18 19 20 21)	Mid Term Enrollment (22 23 24 25 26 27 28)	Total Course Credit Hours (29 30 31 32 33 34 35)	Semester Student Credit Hours (36 37 38 39 40 41 42 43)	Direct Salary (44 45 46 47 48 49 50 51 52)	Other Department Costs (53 54 55 56 57 58 59 60 61)	Equipment Costs (62 63 64 65 66 67 68 69 70)
Skip							Skip
0 0 0 0 0							

FORM III - KEYPUNCHING FORMAT

1 [3]

LEFT ZERO FILL ALL NUMERIC FIELDS

A. COLLEGE NAME _____ B. CAMPUS _____

C. DISTRICT [2 3 4] D. CAMPUS NUMBER [5 6]

80 [ ]
A - ADD
C - CHANGE
D - DELETE

E. COSTS FOR EDUCATIONAL SUPPORT AREAS

	CARD CODE		SKIP	FTE PROFESSIONAL POSITIONS ONE DECIMAL	DIRECT SALARY	OTHER DEPARTMENT COSTS	EQUIPMENT COSTS
	7	8	SKIP	15 16 17 18 19 20 21	44 45 46 47 48 49 50 51 52	53 54 55 56 57 58 59 60 61	62 63 64 65 66 67 68 69 70
LEARNING RESOURCES	0	1					
STUDENT SERVICES	0	2					
DATA PROCESSING	0	3					
GENERAL ADMINISTRATION	0	4					
AUXILIARY SERVICES (SUBSIDY)	0	5					
OPERATION AND MAINT. OF PLANT	0	6					
INSTITUTIONAL SUPPORT	0	7					
BUILDING RENTAL COSTS	0	8					
OTHER LOCAL COSTS*	0	9					
OTHER EXTERNAL COSTS*	1	0					
BUILDING DEPRECIATION COSTS*	1	1					
TOTAL OF ABOVE LINE ITEMS	1	9					

*These costs are used for Full Instructional Costs only.

AUG 29 1980
UNIVERSITY OF CALIFORNIA
ERIC CLEARINGHOUSE FOR JUNIOR COLLEGES